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ABSTRACT

As this report's introduction shows, the New York State commitment to elementary and secondary education has increased state assistance by $3.2 billion (65 percent), from $4.88 billion in 1983-84 to $8.09 billion in 1988-89. School districts also increased local tax revenues almost $2.5 billion, so that total local expenditures increased about $5.9 billion during this period. Between 1983-84 and 1988-89, the state's economic climate was improving, resulting in generous increases in state aid. In 1988-89, the state participation rate was 44.2 percent. Section II outlines the relationship between school district wealth and expenditure per pupil. Section III explains some of the variation in expenditures and resources among the state's contiguous Standard Metropolitan Statistical Areas. Section IV contains longitudinal information concerning total pupils, key expenditure categories, school district tax revenues, full value, and personal income. Each of these information items is categorized by total state, New York City, and rest of state. Since 1984-85, total state tax revenues have increased; however, recent large increases in full value have resulted in tax rate declines between 1986-87 and 1988-89. Included are numerous tables and a glossary decoding pupil data definitions. (MLH)

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Analysis of School Finances in New York State School Districts

1988-89

The University of the State of New York / The State Education Department
Fiscal Analysis and Services Unit / Albany, New York 12234

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ANALYSIS OF SCHOOL FINANCES IN NEW YORK STATE SCHOOL DISTRICTS 1988-89

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Fiscal Analysis and Services Unit
Albany, New York 12234

August 1990

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PREFACE

The "Analysis of School Finances in New York State School Districts" is an annual publication providing a meaningful perspective to staff in the Division of the Budget, the Legislature and the Education Department concerning school expenditures, State aid and local support. This edition of the Analysis summarizes the finances of major school districts in school year 1988-89 as well as public school expenditures and State aid since 1968-69.

In summarizing school district expenditures, the Analysis compares various percentiles of operating expenditures per pupil and describes the magnitude of the disparity in approved operating expenditures per pupil between districts in the 10th and 90th percentiles for each year. Also provided are decile tables ranked by wealth and expenditures per pupil. These decile tables provide school districts comparisons of expenditures per pupil, tax rates, and wealth per pupil.

Another feature of the Analysis is its presentation of five-year trend data on full value, expenditures, State aid, tax rates, and local revenue. These items are displayed on a per pupil basis for the entire State, New York City and the Rest of State (school districts outside New York City).

In terms of data collection, total State aid used in the tables since 1980-81 is the State aid reported on the Annual Financial Report form (ST-3) submitted by school districts. It should be noted that this may include prior year State aid adjustment payments. Also, data base items contained in the Analysis are as of May 1990. Data for school years prior to 1982-83 have not been adjusted.

As in past years, an historical perspective of school finances in New York State is presented. Table 1 continues to display State aid and total expenditures since the late 1960's and Appendix A contains data for school years 1940-41 through 1967-68.

To assist the reader less familiar with the technical terms used in the Analysis, a glossary of terms is provided at the end of the report.

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I

THE FINANCING OF PUBLIC EDUCATION IN NEW YORK STATE IN SCHOOL YEAR 1988-89 AND ESTIMATED STATE AID PAYMENTS FOR 1989-90

Introduction

The New York State commitment to elementary and secondary education has increased State assistance by $3.2 billion or 65%, from $4.88 billion in 1983-84 to $8.09 billion in 1988-89. While this was occurring at the State level, school districts increased local tax revenues almost $2.5 billion so that total expenditures increased about $5.9 billion during the period. New York State's capacity to fund education has fluctuated over the years depending on State or national economic prosperity. The State's percent participation, presently at 44.2%, in the expenditures of school districts over the past 22 years has varied from a 1968-69 peak of 48.1 percent to a low of 37.6 percent in 1977-78. Figures such as these compare favorably with the 1944-45 low of 31.5 percent.

Between 1983-84 and 1988-89, the State's economic climate was improving. This resulted in generous increases in State aid, and the percent of State aid included in Total General and Special Aid Fund Expenditures was an estimated 44.2 percent for 1988-89. The increase in State aid to $8.095 billion for the 1988-89 school year represents a 9.5 percent increase over prior year aid in absolute terms, and a 10.8 percent increase on a per enrolled pupil basis. Without the restructuring of Teachers' Retirement System (TRS) payments, Total General and Special Aid Fund Expenditures are estimated to be increasing 8 percent to a total of $19.7 billion in 1989-90.

A review of Table 1 reveals that State aid has paralleled the State's economic climate. In the latter 1970's, the State provided relatively modest aid increases to schools caused in part by the economic adjustment to higher energy costs and inflation. With the decline in energy costs and the surge of economic activity within the State and nation, the State has moved to incorporate new initiatives and continue support for excellence in education. In fact, the State aid portion of Total Expenditures has increased from a low of 37.6 percent in the 1977-78 school year to 44.2 percent in 1988-89, the highest State share since 1970-71. The recent decline in economic activity in New York is reflected in a decline in the estimated State share in 1989-90 to 43.4 percent without the restructuring of TRS payments.

Table 1

STATE AID PAYMENTS COMPARED TO TOTAL GENERAL AND SPECIAL AID FUND EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS
1968-69 TO 1989-90[a]

School Year	Total State Aid Payments[b]	Total General Special Aid Fund Expenditures	State Aid As Percent of TGFE
1989-90[c]	$7,870,000,000[d]	$19,038,000,000[d]	41.3%
1989-90[c]	8,554,000,000[e]	19,722,000,000[e]	43.4
1988-89[f]	8,095,000,000	18,317,000,000	44.2
1987-88	7,391,573,034	16,885,749,512	43.8
1986-87	6,663,866,747	15,461,097,106	43.1
1985-86	6,001,342,481	14,456,668,228	41.5
1984-85	5,483,139,256	13,224,994,555	41.5
1983-84	4,876,658,568	12,414,761,000	39.3
1982-83	4,644,807,891	11,549,609,412	40.2
1981-82	4,272,493,491	10,879,138,373	39.3
1980-81	3,957,793,730	9,969,092,216	39.7
1979-80	3,595,146,853	9,239,986,028	38.9
1978-79	3,367,330,294	8,687,679,124	38.8
1977-78	3,142,598,229	8,353,194,633	37.6
1976-77	3,094,493,700	7,901,601,390	39.2
1975-76	3,069,968,464	7,624,134,286	40.3
1974-75	2,922,894,314	7,392,525,957	39.5
1973-74	2,551,036,661	6,675,066,632	38.2
1972-73	2,439,706,794	5,969,276,199	40.9
1971-72	2,373,770,523	5,571,103,406	42.6
1970-71	2,325,327,909	5,253,769,955	44.3
1969-70	2,047,705,263	4,549,830,449	45.0
1968-69	1,997,898,769[g]	4,155,247,592	48.1

NOTE: Expenditures made from the Federal Aid fund are included in total expenditures from 1965-66 to 1973-74 and from the Special Aid fund since 1974-75.

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[a] For comparisons prior to the 1968-69 school year, the reader is referred to Appendix A of this report.

[b] Revenues from State sources reported on the Annual Financial Report by school districts which may include prior year adjustment payments.

[c] Estimated.

[d] With Teachers' Retirement System (TRS) maximum deduct of $684 million; does not include possible prepayment by individual school districts.

[e] Anticipated before deferral of 1989-90 TRS payments.

[f] Preliminary.

[g] Includes aid to New York City on a five-borough basis since 1968-69.

Table 1 shows that preliminary Total General and Special Aid Fund Expenditures for public elementary and secondary schools increased $1.4 billion in 1988-89 to $18.3 billion, an 8.5 percent increase from 1987-88. State aid in the same period increased by $703 million (9.5 percent) to $8.1 billion.

Table 2 shows the increases in Total Expenditures per enrolled pupil and State aid per enrolled pupil computed for school years 1972-73 to 1989-90. Changes in per pupil expenditures and aid are related to changes in total expenditures, aid and number of pupils served. As Table 2 illustrates, Total General and Special Aid Fund Expenditures per pupil are expected to increase from $1,708 per pupil in 1972-73 to $7,772 in 1989-90, a 355 percent increase over the period; whereas State aid is expected to increase from $698 per pupil in 1972-73 to $3,371 in 1989-90, for a 383 percent increase over the same time span.

The 1988-89 Total General and Special Aid Fund Expenditures per enrolled pupil were $7,199, an increase of $637, or 9.7 percent over the 1987-88 school year. During this same period, State aid per enrolled pupil increased by $310 per enrolled pupil, a 10.8 percent increase over the 1987-88 school year. Estimated data for 1989-90 show that Total General and Special Aid Fund Expenditures per pupil will increase 8.0 percent over the previous year to $7,772, while State aid will increase by $189 per pupil to $3,371, or 5.9 percent, without the restructuring of TRS payments over the same period.

Table 3 contains a breakdown of Total Expenditures and includes General and Special Aid Fund Expenditures by funding source. State aid, Federal aid and local tax and other revenues (which include balances as well as miscellaneous local revenues) are listed over the past 18 years. Federal aid was $570 million in 1988-89 and was 3.1 percent of total expenditures. Current estimates indicate that Federal aid will be approximately $560 million in 1989-90 and estimated at 2.8 percent of total expenditures. Table 3 shows that Total General and Special Aid Fund Expenditures will increase from $5.969 billion in 1972-73 to $19.722 billion in 1989-90, an increase of 230 percent, while State aid will increase from $2.439 billion to $8.554 billion, or 251 percent over the same period. At the same time, local revenue will increase from $3.236 billion to $10.608 billion, a 228 percent increase; Federal aid will increase from $292 million to $560 million, a 92 percent increase over this period. Table 3 shows totals with and without the restructuring of TRS payments.

Table 2

STATE AID PER ENROLLED PUPIL AND TOTAL GENERAL AND SPECIAL AID FUND EXPENDITURES PER ENROLLED PUPIL PUBLIC ELEMENTARY AND SECONDARY SCHOOLS 1972-73 TO 1989-90[a]

School Year	State Aid Per Enrolled Pupil	Percent Increase in State Aid Per Enrolled Pupil	Total General and Special Aid Fund Expenditures Per Enrolled Pupil	Percent Increase in TGFE Per Enrolled Pupil Over Prior Year
1989-90[b]	$3,101[c]	-2.5%	$7,502[e]	4.2%
1989-90[b]	3,371[d]	5.9	7,772[d]	8.0
1988-89[e]	3,182	10.8	7,199	9.7
1987-88	2,872	11.6	6,562	9.8
1986-87	2,574	11.7	5,972	7.6
1985-86	2,303	10.5	5,549	10.2
1984-85	2,084	13.7	5,034	7.9
1983-84	1,833	6.8	4,665	9.3
1982-83	1,716	11.1	4,269	8.5
1981-82	1,544	11.5	3,933	12.7
1980-81	1,385	14.0	3,490	11.8
1979-80	1,215	11.3	3,122	10.8
1978-79	1,092	11.5	2,817	8.3
1977-78	979	5.3	2,601	9.6
1976-77	930	3.2	2,374	6.5
1975-76	901	5.6	2,230	3.3
1974-75	739	15.4	2,158	11.6
1973-74	739	5.9	1,933	13.2
1972-73	698	----	1,708	----

[a] For comparisons prior to the 1972-73 school year, the reader is referred to the "Analysis of School Finances, 1979-80".

[b] Estimated.

[c] With TRS maximum deduct of $684 million from Totals; does not include possible prepayment by individual school districts.

[d] Anticipated State Aid and TGFE prior to deferral of 1989-90 TRS payments.

[e] Preliminary.

Table 3

TOTAL EXPENDITURES AND REVENUES, ELEMENTARY AND SECONDARY EDUCATION

1972-73 TO 1989-90[a]

(In Thousands)

School Year	Total General & Special Aid Fund Expenditures	STATE AID		FEDERAL AID		LOCAL TAX & OTHER REVENUES[b]	
		Amount	Percent of Total Expenditures	Amount	Percent of Total Expenditures	Amount	Percent of Total Expenditures
1989-90[c]	$19,038,000[d]	$7,870,000[d]	41.3%	$560,000	3.0%	$10,608,000	55.7%
1989-90[c]	19,722,000[e]	8,554,000[e]	43.4	560,000	2.8	10,608,000	53.8
1988-89[f]	18,317,000	8,095,000	44.2	570,000	3.1	9,652,000	52.7
1987-88	16,885,750	7,391,573	43.8	497,882	2.9	8,996,295	53.3
1986-87	15,461,097	6,663,866	43.1	498,217	3.2	8,299,014	53.7
1985-86	14,456,668	6,001,342	41.5	584,832	4.0	7,870,494	54.5
1984-85	13,244,994	5,483,139	41.4	443,279	3.3	7,318,576	55.3
1983-84	12,414,761	4,876,658	39.3	448,000	3.6	7,090,103	57.1
1982-83	11,549,609	4,644,808	40.2	446,000	3.9	6,458,801	55.9
1981-82	10,879,138	4,272,493	39.3	426,551	3.9	6,180,094	56.8
1980-81	9,969,092	3,957,793	39.7	473,175	4.8	5,538,124	55.5
1979-80	9,239,986	3,595,147	38.9	503,492	5.4	5,141,347	55.7
1978-79	8,687,679	3,367,330	38.8	420,212	4.9	4,900,137	56.3
1977-78	8,353,195	3,142,598	37.6	387,813	4.6	4,822,784	57.8
1976-77	7,901,601	3,094,494	39.2	339,055	4.3	4,468,052	56.5
1975-76	7,624,134	3,069,968	40.3	335,571	4.4	4,218,595	55.3
1974-75	7,392,526	2,922,894	39.5	375,773	5.1	4,093,859	55.4
1973-74	6,675,067	2,551,037	38.2	275,728	4.1	3,848,302	57.7
1972-73	5,969,276	2,439,707	40.9	292,717	4.9	3,236,852	54.2

[a] For school years 1961-62 to 1971-72, the reader is referred to the "Analysis of School Finances, 1979-80".

[b] Includes all Local Property and Nonproperty Tax balances carried forward from previous years as well as miscellaneous revenues in current year. This is a balancing amount since the table assumes all other revenues were expended in the year received.

[c] Estimated.

[d] With TRS maximum deduct of $684 million; does not include possible prepayment by individual school districts.

[e] Anticipated prior to deferral of 1989-90 TRS payments.

[f] Preliminary.

II

COMPARISONS OF PER PUPIL EXPENDITURES AND WEALTH BY DISTRICT RANK

Section II is designed to highlight the relationship between school district wealth and expenditure per pupil. A useful technique for portraying this relationship is first to rank order all districts by deciles of Approved Operating Expenditures per Total Aidable Pupil Unit for Expense (TAPU for Expense). Each of the expenditure deciles thus created can also be described in terms of selected measures of district wealth as determined by Full Value per Total Wealth Pupil Unit and Income per Total Wealth Pupil Unit. The resulting decile tables provide a quick comparison of school districts with similar approved operating expenditures per pupil and the degree to which changes in wealth are associated with changes in expenditure per TAPU.

Table 4 provides a comparison of Approved Operating Expenditures per TAPU for expense, by selected district percentiles. As noted, Weighted Average Daily Attendance (WADA) was used for school years 1963-64 through 1972-73; Total Aidable Pupil Units (TAPU) was used for school years 1973-74 through 1979-80; and since 1980-81, TAPU for Expense has included handicapped weightings. The percentile values displayed (10th, 25th, 50th, 75th and 90th) are for all major school districts excluding New York City. New York City data are shown separately. Table 4 also displays the difference between the 90th and 10th percentiles; this difference or expenditure "gap" is expressed as a percent of the 10th percentile value. As the last column of this table indicates, this expenditure gap has continued to grow over the previous two decades, with few historic exceptions.

During the 1988-89 and 1987-88 school years, the median (50th percentile) district Approved Operating Expenditures (AOE) per TAPU for Expense increased 9.9 percent or $393 for the 1988-89 period and 9.7 percent or $353 for the 1987-88 period. For the 10th percentile district, the changes were 9.2 percent or $310 and 11 percent or $332 respectively. For the 90th percentile district, the per pupil changes were 8.9 percent or $618 and 11.6 percent or $726 respectively. The expenditure gap, however, continued to increase during this two-year period and in 1988-89 was 107 percent of the 10th percentile.

Over the twenty-six year period, the median district operating expenditure per weighted pupil has increased by over 670 percent; however, the expenditure gap over the same period has increased by a factor of 12.5. When New York City is compared with all major districts, the City's Approved Operating Expenditure per weighted pupil is shown to be slightly above the 75th percentile until the 1979-80 school year when its AOE per weighted pupil was slightly below the 75th percentile. From school year 1980-81 to the present, New York City's AOE per pupil is about halfway between the 50th and the 75th percentile. The observed relative decline in New York City's expenditure per pupil is attributable to a change in the method of calculating the per pupil factor. In 1980-81, the

Table 4

DISTRIBUTION OF OPERATING EXPENDITURES PER WEIGHTED PUPIL[a] AMONG MAJOR DISTRICTS

All Major Districts (Excluding New York City)

SCHOOL YEAR ENDING	NEW YORK CITY	District Percentiles[b] 10	25	50	75	90	DIFFERENCE 10TH & 90TH PERCENTILES	DIFFERENCE AS A PERCENT OF 10TH PERCENTILE
1989	$4,763	$3,667	$3,902	$4,374	$5,837	$7,580	$3,913	106.7%
1988	4,437	3,357	3,587	3,981	5,433	6,962	3,605	107.4
1987	4,125	3,025	3,237	3,628	4,673	6,236	3,211	106.1
1986	3,802	2,762	2,940	3,287	4,309	5,811	3,049	110.4
1985	3,388	2,482	2,680	2,989	3,974	5,211	2,729	110.0
1984	3,178	2,298	2,477	2,768	3,597	4,730	2,432	105.8
1983	3,010	2,131	2,297	2,566	3,251	4,278	2,147	100.8
1982	2,607	1,947	2,079	2,332	2,989	3,865	1,918	98.5
1981	2,296	1,796	1,927	2,139	2,756	3,548	1,752	97.6
1980	2,432	1,641	1,766	1,956	2,536	3,163	1,522	92.7
1979	2,157	1,410	1,512	1,664	2,128	2,757	1,347	95.5
1978	2,090	1,319	1,417	1,566	1,971	2,539	1,220	92.5
1977	1,979	1,233	1,320	1,471	1,821	2,412	1,179	95.6
1976	1,895	1,166	1,242	1,373	1,713	2,148	1,032	88.5
1975	1,944	1,067	1,142	1,274	1,593	2,013	946	88.7
1974	1,702	975	1,029	1,136	1,431	1,787	812	83.3
1973	1,433	931	987	1,086	1,338	1,649	718	77.1
1972	1,276	890	942	1,032	1,226	1,549	659	74.0
1971	1,306	856	903	982	1,180	1,454	598	69.9
1970	1,097	790	829	895	1,037	1,305	515	65.2
1969	996	755	800	857	972	1,164	409	54.2
1968	906	671	707	764	870	1,044	373	55.6
1967	883	609	646	701	790	959	350	57.5
1966	771	545	582	635	715	868	323	59.3
1965	715	517	548	593	678	833	316	61.1
1964	650	488	522	563	654	777	289	59.2

[a] Weighted pupil count during 1963-64 to 1972-73 was WADA; 1973-74 to 1979-80 TAPU; 1980-81 to present TAPU for expense. (See Glossary for definitions).

[b] The value of the district at the percentile shown below is listed.

method of computing pupil count was changed to include weighted pupils with handicapping conditions. Since there are a relatively large number of handicapped pupils in New York City, this method of calculation has served to "raise" New York City's pupil count, thus lowering their AOE per weighted pupil figures.

For Tables 5 through 7, districts were ranked respectively on Expenditure (AOE/TAPU for Expense), Property Wealth (FV/TWPU) and Income Wealth (Income/TWPU). Based on the ranking value for a given table, the State's 694 districts (excluding New York City) were divided into ten decile groupings. (A district could be in a different decile group on each table.) Each table displays the highest value for each decile group on the ranking measure and nine data measures averaged for the districts in each decile group. The bottom of each table carries State averages and selected groupings with values for each data measure. The decile portions of Tables 5, 6 and 7 permit the reader to analyze known information about a specific, individual school district in a number of ways; it can be compared to other districts within its decile group, to other decile groups, or to the State average. For example, a district with a 1988-89 AOE/TAPU for Expense of $3,900 would fall in the third expenditure decile (between $3,834 and $3,980). A district at or below $3,667 would fall in the first decile. The average FV/TWPU for the third decile grouping was $100,732 and the average TGFE/TAPU for Expense was $5,028 for the third decile.

In a review of the decile tables, attention should be drawn to the fact that, on occasion, relatively high property wealth (FV/TWPU) districts have relatively low AOE/TAPU for Expense and, on occasion, low property wealth districts have AOE/TAPU for Expense considerably above the State average. The decile average for all major districts including New York City is listed below the deciles and the decile rank of the average is shown. The State average AOE/TAPU for Expense is $5,050 and falls in the 7th decile.

As noted, Tables 5, 6 and 7 also display wealth, expenditure, and aid data in another fashion -- on the basis of pupil weighted averages defined for a variety of major classification groups. These groups are: 1) All Major Districts; 2) All Major Districts excluding New York City; 3) Other Big 5 City School Districts; 4) Small City School Districts; and, 5) New York City Area Suburban Districts. By comparing individual districts to both the decile groupings as well as the classification groups listed, a larger picture of the districts' relative status can be gained.

The AOE per TAPU for Expense has also been reviewed by school district for the major classification groups listed at the bottom of Table 5. The mean district AOE/TAPU for Expense for all major districts is $5,050. The median district AOE/TAPU for Expense is $4,374. New York is below the mean but at the 7th decile. The other Big 5 cities are above the 25th percentile of $3,902 with three above the median and one below. Of the 178 New York City Suburban districts, 157 are above the 75th percentile of $5,837 and no district has expenditures below the 25th percentile in these suburban counties. Of the 65 small city school districts, 21 upstate small city districts spend below the 25th percentile and all nine downstate small city districts spend above the 75th percentile AOE/TAPU for Expense.

Table 5

1988-89 WEALTH, EXPENDITURE AND AID DATA FOR DECILES OF DISTRICTS RANKED BY AOE/TAPU FOR EXPENSE
ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

AOE/TAPU Deciles (upper limit shown)	DECILE AVERAGE* 1988-89 AOE/TAPU for Exp.	1988-89 FV per TWPU	TGFE** per TAPU for Exp.	State Aid per TAPU for Exp.	Oper. Aid per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. per TAPU for Exp.	Tax Rate per $1,000 of FV
1= $3,667	$3,508	$77,682	$4,744	$3,546	$2,260	$37,485	$21,717	$1,037	$13.46
2= 3,834	3,755	87,332	4,746	3,263	2,159	41,486	22,836	1,317	15.11
3= 3,980	3,912	100,732	5,028	3,172	1,992	48,564	23,495	1,694	16.96
4= 4,152	4,063	104,765	5,090	3,179	2,014	48,334	24,574	1,714	16.49
5= 4,374	4,290	116,533	5,114	2,999	1,780	54,458	24,129	2,044	17.69
6= 4,690	4,520	138,069	5,386	2,680	1,560	67,261	27,510	2,540	18.50
7= 5,291	4,966	178,510	5,905	2,715	1,368	72,512	27,750	3,167	17.99
8= 6,464	5,911	199,526	7,003	2,941	1,526	76,552	32,632	3,879	19.23
9= 7,580	6,930	293,603	8,102	2,379	1,165	108,044	39,939	5,488	18.92
10= 20,925	8,508	539,167	9,788	1,675	785	168,761	56,848	7,788	14.46
All Major Districts Avg.(including NYC)	$5,050	$185,200	$5,883	$2,669	$1,551	$75,600	$31,343	$3,081	$16.73
Decile Rank	7	7	7	5	4	8	8	7	5
All Major Districts Avg. (excluding NYC)	5,170	188,161	6,204	2,805	1,590	74,530	31,555	3,240	17.32
New York City	4,763	180,094	5,315	2,427	1,483	77,580	30,990	2,800	15.61
Other Big 5	4,667	121,383	5,280	3,398	1,588	60,203	23,055	2,255	18.72
New York City Suburban Districts***	6,870	304,278	8,031	2,533	1,281	107,587	41,709	5,269	17.43
Small City Districts	4,658	156,402	5,673	2,952	1,580	71,392	26,340	2,518	16.26

* Values shown are the weighted averages for all 69 (or 70) districts with an AOE/TAPU for Exp. less than or equal to the upper limit for the decile.

** Excludes Special Aid Fund.

*** Nassau, Putnam, Rockland, Suffolk, and Westchester (excluding Yonkers) counties.

Table 6

1988–89 WEALTH, EXPENDITURE AND AID DATA FOR DECILES OF DISTRICTS RANKED BY FULL VALUE PER TWPU
ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

FV/TWPU Deciles (upper limit shown)	DECILE AVERAGE* 1988-89 FV per TWPU	1988-89 AOE/TAPU for Exp.	TGFE** per TAPU for Exp.	State Aid per TAPU for Exp.	Oper. Aid per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. per TAPU for Exp.	Tax Rate per $1,000 of FV
1= $69,229	$59,983	$3,791	$5,044	$3,902	$2,492	$31,640	$21,700	$867	$14.50
2= 82,101	77,139	4,074	4,945	3,640	2,190	40,578	21,398	1,287	16.82
3= 93,305	87,860	4,004	4,931	3,308	2,166	43,302	22,380	1,454	16.72
4= 105,740	99,127	4,309	5,312	3,280	2,007	47,961	23,876	1,821	18.47
5= 126,850	115,386	4,629	5,538	3,221	1,800	57,969	25,363	2,249	19.58
6= 153,716	139,778	4,783	5,769	2,916	1,615	65,709	27,679	2,705	19.42
7= 197,817	176,339	5,247	6,245	2,483	1,371	77,529	30,832	3,568	20.35
8= 274,773	234,906	5,882	6,971	2,242	1,094	93,731	33,712	4,556	19.40
9= 451,143	356,375	7,153	8,232	1,850	901	121,980	41,141	6,172	17.64
10= 17,658,540	686,285	8,128	9,675	1,314	552	183,524	62,055	8,127	11.92
All Major Districts Avg.(including NYC)	$185,200	$5,050	$5,883	$2,669	$1,551	$75,600	$31,343	$3,081	$16.73
Decile Rank	7	7	7	5	4	8	8	7	5
All Major Districts Avg. (excluding NYC)	188,161	5,170	6,204	2,805	1,590	74,530	31,555	3,240	17.32
New York City	180,094	4,763	5,315	2,427	1,483	77,580	30,990	2,800	15.61
Other Big 5	121,383	4,667	5,280	3,398	1,588	60,203	23,055	2,255	18.72
New York City Suburban Districts***	304,278	6,870	8,031	2,533	1,281	107,587	41,709	5,269	17.43
Small City Districts	156,402	4,658	5,673	2,952	1,580	71,392	26,340	2,518	16.26

* Values shown are the weighted averages for all 69 (or 70) districts with FV/TWPU less than or equal to the upper limit for the decile.

** Excludes Special Aid Fund.

*** Nassau, Putnam, Rockland, Suffolk, and Westchester (excluding Yonkers) counties.

Table 7

1988-89 WEALTH, EXPENDITURE AND AID DATA FOR DECILES OF DISTRICTS RANKED BY INCOME PER TWPU
ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

Income/TWPU Deciles (upper limit shown)	DECILE AVERAGE* Income per TWPU	1988-89 AOE/TAPU for Exp.	1988-89 FV per TWPU	TGFE** per TAPU for Exp.	State Aid per TAPU for Exp.	Oper. Aid per TAPU for Exp.	Income per Return	Tax Rev. per TAPU for Exp.	Tax Rate per $1,000 of FV
1= $29,799	$26,295	$3,901	$69,732	$5,187	$3,924	$2,503	$20,117	$969	$13.84
2= 34,258	32,243	4,061	96,508	5,333	3,735	2,322	21,796	1,376	14.20
3= 39,406	37,098	4,007	86,951	5,015	3,516	2,245	22,436	1,399	16.23
4= 43,981	42,262	4,097	93,274	4,887	3,409	2,095	21,799	1,458	15.72
5= 52,224	48,152	4,511	117,474	5,538	3,226	1,953	23,985	2,069	17.81
6= 60,833	56,991	4,768	138,084	5,698	3,114	1,746	25,157	2,507	18.22
7= 72,409	66,698	4,805	155,991	5,817	2,682	1,529	27,518	2,945	19.19
8= 88,616	79,271	5,478	207,287	6,513	2,472	1,301	30,555	3,845	18.62
9= 127,573	106,637	6,328	284,876	7,364	2,105	1,018	35,421	5,108	17.96
10= 496,883	185,886	7,648	471,955	8,939	1,611	696	57,491	7,115	15.36
All Major Districts Avg.(including NYC)	$75,600	$5,050	$185,200	$5,883	$2,669	$1,551	$31,343	$3,081	$16.73
Decile Rank	8	7	7	7	5	4	8	7	5
All Major Districts Avg. (excluding NYC)	74,530	5,170	188,161	6,204	2,805	1,590	31,555	3,240	17.32
New York City	77,580	4,763	180,094	5,315	2,427	1,483	30,990	2,800	15.61
Other Big 5	60,203	4,667	121,383	5,280	3,398	1,588	23,055	2,255	18.72
New York City Suburban Districts***	107,587	6,870	304,278	8,031	2,533	1,281	41,709	5,269	17.43
Small City Districts	71,392	4,658	156,402	5,673	2,952	1,580	26,340	2,518	16.26

* Values shown are the weighted averages for all 69 (or 70) districts with Income/TWPU less than or equal to the upper limit for the decile.

** Excludes Special Aid Fund.

*** Nassau, Putnam, Rockland, Suffolk, and Westchester (excluding Yonkers) counties.

III

COMPARISONS OF PER PUPIL EXPENDITURES AND WEALTH BY CONTIGUOUS STANDARD METROPOLITAN STATISTICAL AREAS (SMSAs)

In order to make this document of greater value to educational finance practitioners, this section covers some of the variation in expenditures and resources among the contiguous Standard Metropolitan Statistical Areas (SMSAs) of the State.

Table 8 depicts the same data measures per pupil as contained in Tables 5 through 7 with column data in the same order as on Table 6. The chief difference is that Table 8 is by contiguous SMSAs whereas Table 6 is by deciles of districts ranked on Property Wealth per pupil (FV/TWPU).

Table 8 shows that the Long Island-N.Y.C. Metro area has by far the highest average Full Value/TWPU, AOE/TAPU for Expense and TGFE/TAPU for Expense of the contiguous SMSAs. This region also has the highest Income/TWPU, Income/Return, and Tax Revenue/TAPU for Expense. The non-SMSA districts are lowest on FV/TWPU, TGFE/TAPU, Income/TWPU, Income/Return, Tax Revenue/TAPU for Expense and AOE/TAPU for Expense; they have the highest averages among the regions on State Aid/TAPU for Expense and Operating Aid/TAPU for Expense. The Buffalo-Rochester regions compared to the Albany-Glens Falls averages are very similar, while the Utica-Rome-Syracuse averages are about the same as Binghamton-Elmira on about half the measures.

The most significant factors observed in this table are: the Long Island-N.Y.C. Metro area has the greatest Full Value and Income wealth among the contiguous SMSAs with correspondingly higher Approved Operating Expenditures/TAPU for Expense; and, the non-SMSA districts have the lowest Full Value and Income/TWPU and the lowest expenditures. It should also be pointed out that the Income per Return averages $12,000 less in non-SMSA districts than in the Long Island-N.Y.C. Metro SMSAs.

Table 9 compares contiguous SMSAs on changes from 1982-83 to 1988-89 in Full Values per TWPU, Income per TWPU and TWPU (Total Wealth Pupil Units). The Long Island-N.Y.C. Metro had the largest percent increase in wealth per pupil as demonstrated by FV/TWPU and had the second largest increase in Income/TWPU. The Poughkeepsie-Newburgh SMSA had the largest Income/TWPU increase. The Long Island-N.Y.C. Metro had a decline in TWPU slightly less than the State average of -4.91% over the six year period, however, the relatively small increase in New York City's TWPU tends to overshadow a decline in TWPU of around 14 percent for the remaining districts in this

Table 8

1988–89 AVERAGE WEALTH, EXPENDITURE AND AID DATA FOR DISTRICTS, BY CONTIGUOUS SMSA, ALL MAJOR DISTRICTS INCLUDING NEW YORK CITY

Contiguous SMSAs	1988–89 FV per TWPU	1988–89 AOE/TAPU for Exp.	TGFE* per TAPU for Exp.	State Aid per TAPU for Exp.	Oper. Aid per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. per TAPU for Exp.	Tax Rate per $1,000 of FV
Albany-Glens Falls	$139,844	$4,421	$5,305	$2,631	$1,596	$66,905	$26,411	$2,482	$17.86
Binghamton-Elmira	116,428	4,091	5,170	2,935	1,855	57,372	25,075	2,036	17.63
Poughkeepsie-Newburgh	162,114	4,639	5,780	3,034	1,584	67,931	30,966	2,656	16.52
Buffalo-Rochester	129,806	4,473	5,324	2,778	1,597	64,040	26,190	2,484	19.24
Long Island-NYC-Metro	226,282	5,538	6,316	2,470	1,398	88,928	34,940	3,720	16.53
Utica-Rome-Syracuse	130,364	4,265	5,167	3,038	1,871	53,838	25,413	1,958	15.13
Non-SMSA	112,659	4,044	5,165	3,204	2,005	43,625	22,893	1,767	15.77
All Major Districts Avg.(including NYC)	$185,200	$5,050	$5,883	$2,669	$1,551	$75,600	$31,343	$3,081	$16.73
All Major Districts Avg. (excluding NYC)	188,161	5,170	6,204	2,805	1,590	74,530	31,555	3,240	17.32
New York City	180,094	4,763	5,315	2,427	1,483	77,580	30,990	2,800	15.61
Other Big 5	121,383	4,667	5,280	3,398	1,588	60,203	23,055	2,255	18.72
New York City Suburban Districts**	304,278	6,870	8,031	2,533	1,281	107,587	41,709	5,269	17.43
Small City Districts	156,402	4,658	5,673	2,952	1,580	71,392	26,340	2,518	16.26

* Excludes Special Aid Fund.

** Nassau, Putnam, Rockland, Suffolk, and Westchester (excluding Yonkers) counties.

Table 9
CHANGES IN WEALTH PER PUPIL AND WEALTH PUPILS
BY CONTIGUOUS SMSA

Contiguous SMSAs	Full Value Per TWPU 1982-83	Full Value Per TWPU 1988-89	Percent Change	Income Per TWPU 1982-83	Income Per TWPU 1988-89	Percent Change	Total Wealth Pupil Units 1982-83	Total Wealth Pupil Units 1988-89	Percent Change
Albany-Glens Falls	$81,080	$139,844	72.48%	$37,597	$66,905	77.95%	173,709	165,855	-4.52%
Binghamton-Elmira	71,851	116,428	62.04%	35,600	57,372	61.16%	70,337	64,602	-8.15%
Poughkeepsie-Newburgh	75,614	162,114	114.40%	36,388	67,931	86.69%	104,979	102,341	-2.51%
Buffalo-Rochester	79,567	129,806	63.14%	41,127	64,040	55.71%	407,545	376,843	-7.53%
Long Island-NYC Metro	94,456	226,282	139.56%	49,496	88,928	79.67%	1,793,165	1,707,657	-4.77%
Utica-Rome-Syracuse	73,712	130,364	76.86%	32,929	53,838	63.50%	193,721	183,912	-5.06%
Non-SMSA	73,053	112,659	54.22%	26,440	43,625	65.00%	350,765	340,944	-2.80%
TOTAL	$88,100	$185,200	110.22%	$43,800	$75,600	72.60%	3,094,221	2,942,154	-4.91%

Table 10
CHANGES IN APPROVED OPERATING EXPENDITURES/TAPU FOR EXPENSE, TAX REVENUES AND TAX RATE
BY CONTIGUOUS SMSA

Contiguous SMSAs	AOE/TAPU For Expense 1982-83	AOE/TAPU For Expense 1988-89	Percent Change	Tax Revenues Per TAPU For Expense 1982-83	Tax Revenues Per TAPU For Expense 1988-89	Percent Change	Tax Rate Per $1,000 of Full Value 1982-83	Tax Rate Per $1,000 of Full Value 1988-89	Percent Change
Albany-Glens Falls	$2,605	$4,421	69.71%	$1,472	$2,482	68.61%	$18.25	$17.86	-2.14%
Binghamton-Elmira	2,530	4,091	61.70%	1,286	2,036	58.32%	18.02	17.63	-2.16%
Poughkeepsie-Newburgh	2,668	4,639	73.88%	1,499	2,656	77.18%	19.99	16.52	-17.36%
Buffalo-Rochester	2,673	4,473	67.34%	1,561	2,484	59.13%	19.81	19.24	-2.88%
Long Island-NYC Metro	3,281	5,538	68.79%	2,359	3,720	57.69%	24.80	16.53	-33.35%
Utica-Rome-Syracuse	2,475	4,265	72.32%	1,195	1,958	63.85%	16.29	15.13	-7.12%
Non-SMSA	2,402	4,044	68.36%	1,194	1,767	47.99%	16.43	15.77	-4.02%
TOTAL	$2,900	$5,050	74.14%	$1,939	$3,081	58.90%	$22.20	$16.73	-24.64%

contiguous SMSA. Otherwise, the largest decline in TWPU occurred in the Binghamton-Elmira SMSA while the Poughkeepsie-Newburgh SMSAs had the lowest decline in TWPU. The non-SMSA districts had the smallest FV/TWPU increase while Buffalo-Rochester SMSAs had the smallest increase in Income/TWPU.

Table 10 compares contiguous SMSAs on changes in AOE/TAPU for Expense, Tax Revenue/TAPU for Expense and Tax Rate per $1,000 of Full Value for the 1982-83 to 1988-89 period. The Poughkeepsie-Newburgh SMSAs had the largest percent increase in AOE/TAPU for Expense coupled with the largest percent increase in Tax Revenue/TAPU for Expense. The smallest percent increase in AOE/TAPU for Expense was in the Binghamton-Elmira SMSAs. The smallest percent increase in Tax Revenue/TAPU for Expense were the non-SMSAs. The largest percent decline in Tax Rate occurred in the Long Island-N.Y.C. Metro SMSAs but these SMSAs still had the highest average Tax Revenue per pupil. The percent change in Tax Rate decreased in each contiguous SMSA while AOE/TAPU for Expense and Tax Revenue increased over the six year period.

The 1988-89 Full Value/TWPU State average of $185,200 is higher than the State average of $167,300 used for 1990-91 State Operating Aid. The latter amount is based on the two year average of the 1987 Full Value and the preliminary 1988 Full Value of the districts.

Table 11 shows the wide range in school district expenditure patterns among the contiguous SMSAs when compared to the Statewide 25th percentile of AOE/TAPU for Expense of $3,902 and those with expenditures in excess of $5,837 which is the Statewide 75th percentile AOE/TAPU for Expense.

The Long Island-N.Y.C. Metro SMSA contains by far the largest number and percent of school districts with AOE/TAPU for Expense above the 75th percentile; 157 of the 178 school districts in the region, or 88 percent, had expenditures above the 75th percentile. This contiguous SMSA had no school districts below the 25th percentile of spending. In most of the other contiguous SMSAs and in non-SMSA districts, the number of districts in excess of the 75th percentile was extremely small and in most instances composed of relatively wealthy school districts. Each of these contiguous SMSAs and the non-SMSA districts had substantially higher numbers of districts with AOE/TAPU for Expense less than the 25th percentile.

Table 11
NUMBER OF SCHOOL DISTRICTS STATEWIDE
BELOW THE 25th AND ABOVE THE 75th
PERCENTILE OF 1988-89 AOE/TAPU FOR EXPENSE

Contiguous SMSAs	Number of Districts	# Below 25th	# Above 75th
Albany-Glens Falls	74	11	3
Binghamton-Elmira	21	10	0
Poughkeepsie-Newburgh	29	2	2
Buffalo-Rochester	89	17	1
Long Island-NYC Metro	178	0	157
Utica-Rome-Syracuse	64	25	3
Non-SMSAs	240	108	7
Number of Districts	695	173	173

Statewide 25th percentile is $3,902
Statewide 75th percentile is $5,837

IV

FOUR-YEAR CHANGES IN SCHOOL FINANCES
1984-85 to 1988-89

Section IV contains longitudinal information concerning total pupils, key expenditure categories, school district tax revenues, full value and personal income. Each of these items of information is presented by Total State, New York City and Rest of State. Table 12 contains four pupil counts, whereas Table 13 contains gross financial amounts which are presented on a per pupil basis in Tables 14 and 15. In this fashion, trends can be reviewed; State totals can be displayed including and excluding New York City. Data in Tables 12, 13, 14 and 15 include minor districts.

Changes in tax revenue and expenditure data for New York City for 1984-85, 1985-86 and 1986-87 cause a distortion of year to year changes. The erratic changes reflect a late teacher contract settlement that resulted in retroactive salary adjustments for 1984-85 being paid to teachers in 1985-86. Analysis of the changes over the four year period to 1988-89 should recognize this.

Since the 1984-85 school year, State aid to school districts has increased each year as State aid formulas have been adjusted to meet higher costs, with New York City receiving percentage increases larger than those for the State as a whole. School district tax revenues, for school districts outside New York City, have generally reflected increases in both Total General Fund Expenses and State aid. During the 1984-85 to 1988-89 period, school district tax revenues for these non-New York City districts increased 37.4 percent, with approximately equal annual increments. Revenues in New York City increased by 30.3 percent over the same period.

During the four-year period, the Total Aidable Pupil Units (TAPU) for Expense displayed in Table 12 have declined in the State. The number of enrolled pupils has decreased each year. New York City's enrollment has increased for three years, then declined in 1988-89, while the Rest of State has consistently declined. The changes in the definition of TAPU make year-to-year comparisons of TAPU with enrollment difficult unless the changes in definition and their impact are reviewed (See Glossary for changes in definition). The Weighted Average Daily Attendance (WADA) in 1988-89 shows a decline greater than the enrollment decline. This is caused mainly by calculating WADA based on all attendance periods rather than on the best 4 of 8 or 5 of 10 attendance periods.

Total General and Special Aid Fund Expenditures shown in Table 13 have increased every year for both Rest of State districts and New York City. Since 1986-87 the percentage increase in total expenditures was smaller in New York City than in the

Table 12
SELECTED PUPIL COUNTS USED IN SCHOOL AID FORMULAS
NEW YORK STATE SCHOOL DISTRICTS
1984-85 TO 1988-89

	1984-85	1985-86	Prcnt Chng	1986-87	Prcnt Chng	1987-88	Prcnt Chng	1988-89	Prcnt Chng	4-Yr Prcnt Chng
I. Total Aidable Pupil Units (TAPU) for Expense*										
New York City	1,068,472	1,073,196	0.4 %	1,067,919	-0.5 %	1,068,635	0.1 %	1,068,429	0.0 %	0.0 %
Rest of State	1,976,553	1,950,283	-1.3	1,933,861	-0.8	1,902,476	-1.6	1,890,369	-0.6	-4.4
Total State	3,045,025	3,023,479	-0.7	3,001,780	-0.7	2,971,111	-1.0	2,958,798	-0.4	-2.8
II. Total Enrolled Pupils										
New York City	927,301	931,246	0.4 %	932,343	0.1 %	933,206	0.1 %	928,832	-0.5 %	0.2 %
Rest of State	1,703,758	1,674,117	-1.7	1,656,593	-1.0	1,640,043	-1.0	1,615,469	-1.5	-5.2
Total State	2,631,059	2,605,363	-1.0	2,588,936	-0.6	2,573,249	-0.6	2,544,301	-1.1	-3.3
III. Total Wealth Pupil Units (TWPU)										
New York City	1,068,566	1,072,338	0.5 %	1,064,876	-0.7 %	1,065,351	0.0 %	1,063,541	-0.2 %	-0.3 %
Rest of State	1,966,342	1,940,541	-1.3	1,912,853	-1.4	1,891,028	-1.1	1,878,792	-0.6	-4.5
Total State	3,032,908	3,012,879	-0.7	2,977,729	-1.2	2,956,379	-0.7	2,942,333	-0.5	-3.0
IV. Weighted Average Daily Attendance (WADA)										
New York City	895,414	895,821	0.0 %	890,539	-0.6 %	893,958	0.4 %	866,058 **	-3.1 %	-3.3 %
Rest of State	1,774,007	1,733,275	-2.3	1,716,122	-1.0	1,696,664	-1.1	1,654,853 **	-2.5	-6.7
Total State	2,669,421	2,629,096	-1.5	2,606,661	-0.9	2,590,622	-0.6	2,520,911 **	-2.7	-5.6

* TAPU for Expense is the one year TAPU with the weights prescribed in law for each year. It is not comparable from year to year. Beginning in 1980-81, TAPU for Expense included weightings for pupils with handicapping conditions.

** RWADA for 1988-89 uses all attendance periods, for aid in 1990-91.

Table 13
SELECTED FISCAL DATA – NEW YORK STATE SCHOOL DISTRICTS
1984-85 TO 1988-89

	1984-85	1985-86	Prcnt Chng	1986-87	Prcnt Chng	1987-88	Prcnt Chng	1988-89	Prcnt Chng	4-Yr Prcnt Chng
I. Total General and Special Aid Fund Expenditures, in thousands										
New York City	$4,452,423	$4,957,854	11.4 %	$5,207,343	5.0 %	$5,668,490	8.9 %	$6,083,000	7.3 %	36.6 %
Rest of State	8,792,572	9,498,814	8.0	10,253,754	7.9	11,217,260	9.4	12,234,000	9.1	39.1
Total State	13,244,995	14,456,668	9.1	15,461,097	6.9	16,885,750	9.2	18,317,000	8.5	38.3
II. Approved Operating Expenditures, in thousands										
New York City	$3,620,350	$4,080,329	12.7 %	$4,368,142	7.1 %	$4,741,865	8.6 %	$5,088,754	7.3 %	40.6 %
Rest of State	7,093,496	7,638,390	7.7	8,301,060	8.7	9,040,388	8.9	9,772,202	8.1	37.8
Total State	10,713,846	11,718,719	9.4	12,669,202	8.1	13,782,253	8.8	14,860,956	7.8	38.7
III. Total Debt Service, in thousands										
New York City	$167,659	$145,059	-13.5 %	$142,836	-1.5 %	$136,000	-4.8 %	$125,000	-8.1 %	-25.4 %
Rest of State	473,560	474,612	0.2	476,861	0.5	488,384	2.4	532,000	8.9	12.3
Total State	641,219	619,671	-3.4	619,697	0.0	624,384	0.8	657,000	5.2	2.5
IV. Total State Payments, in thousands										
New York City	$1,751,646	$1,921,006	9.7 %	$2,162,603	12.6 %	$2,413,886	11.6 %	$2,669,000	10.6 %	52.4 %
Rest of State	3,731,493	4,080,336	9.3	4,501,264	10.3	4,977,687	10.6	5,426,000	9.0	45.4
Total State	5,483,139	6,001,342	9.5	6,663,867	11.0	7,391,573	10.9	8,095,000	9.5	47.6
V. School District Tax Revenue, including nonproperty taxes, in thousands										
New York City	$2,330,681	$2,673,364	14.7 %	$2,764,795	3.4 %	$2,939,409	6.3 %	$3,037,000	3.3 %	30.3 %
Rest of State	4,482,463	4,821,894	7.6	5,212,916	8.1	5,620,512	7.8	6,157,000	9.5	37.4
Total State	6,813,144	7,495,258	10.0	7,977,711	6.4	8,559,921	7.3	9,194,000	7.4	34.9
VI. Total Personal Income, in millions										
New York City	$57,613	$61,772	7.2 %	$67,727	9.6 %	$75,036	10.8 %	$82,509	10.0 %	43.2 %
Rest of State	99,111	106,118	7.1	115,290	8.6	126,964	10.1	140,074	10.3	41.3
Total State	156,724	167,890	7.1	183,017	9.0	202,000	10.4	222,583	10.2	42.0
VII. Full Valuation of Real Property, in millions										
New York City	$99,955	$108,031	8.1 %	$128,628	19.1 %	$154,181	19.9 %	$191,537	24.2 %	91.6 %
Rest of State	204,771	217,714	6.3	251,363	15.5	286,315	13.9	354,179	23.7	73.0
Total State	304,726	325,745	6.9	379,991	16.7	440,496	15.9	545,716	23.9	79.1

Rest of State. Approved operating expenditures increased for New York City and the Rest of State over the four-year period; operating expenditures increased 40.6 percent in New York City, and 37.8 percent in the Rest of State school districts. Debt service has increased in the last two years; however, New York City's debt service has declined in each of the last four years. The four year percent change in each item is also shown.

Property value and income data form the basis upon which State aid to school districts is determined. School districts having increases in full value per pupil or income per pupil in excess of the State average would receive less formula operating aid.

In 1986-87, 1987-88 and 1988-89, the percent changes in full value registered in double digits. This steep increase is due in part to steps taken by the State Board of Equalization and Assessment to reduce the lag between the full value standard date and the assessment roll date to 44 months by the 1989 assessment roll, which will be used for 1991-92 aid. The lag is being reduced incrementally from 62 months to 44 months. There is an additional lag of 34 months between the assessment roll date and the use of valuation date for school aid. Income data is much more current, with 1988 calendar year Income used for 1990-91 school aid.

In 1988-89, full value for the total State has increased an average of 23.9 percent for the year, while New York City has increased 24.2 percent. New York City personal income increased 10.0 percent during 1988-89 while Rest of State personal income increased 10.3 percent. Total Full Value and Total Personal Income include minor districts.

Table 14 displays per pupil (TAPU for Expense or Total Wealth Pupil Units) averages of data contained in Table 13. Total General and Special Aid Fund Expenditures per Pupil and Approved Operating Expenditures per Pupil parallel each other since 1984-85 with annual percentage increases in New York City closely parallel to the Rest of State. As noted earlier, total debt service has decreased in New York City during every year since 1984-85 while in the Rest of State, debt service has been relatively constant, a phenomenon which may reflect small declines in Rest of State enrollments and small increases in debt service over the years (see Tables 12 and 13). Total State aid per pupil has increased since 1984-85 with New York City receiving larger increases than the Rest of State during the four year period. In the earlier years, this increase for New York City was in part due to the change in full value per pupil and income per pupil in the City being less than the State average; however, in 1986-87 and 1987-88, New York City had an increase per pupil in both full value and income above the State average. In 1988-89 the City's increase in full value was less than the State average increase while income per pupil increased less than the State average.

Table 15 displays per enrolled pupil averages of the following: total general and special aid fund expenditures, approved operating expenditures, debt service, total State aid and tax revenues; full value per WADA; and, tax rate per $1,000 full value. Since

Table 14

AVERAGE PER PUPIL EXPENDITURES, STATE AID, TAX REVENUE, INCOME AND FULL VALUATION PER PUPIL

NEW YORK STATE SCHOOL DISTRICTS, 1984-85 TO 1988-89

	1984-85	1985-86	Prcnt Chng	1986-87	Prcnt Chng	1987-88	Prcnt Chng	1988-89	Prcnt Chng
I. Total General and Special Aid Fund Expenditures per TAPU for Expense									
New York City	$4,167	$4,620	10.9 %	$4,876	5.6 %	$5,304	8.8 %	$5,693	7.3 %
Rest of State	4,448	4,870	9.5	5,302	8.9	5,896	11.2	6,472	9.8
Total State	4,350	4,781	9.9	5,151	7.7	5,683	10.3	6,191	8.9
II. Approved Operating Expenditures per TAPU for Expense									
New York City	$3,388	$3,802	12.2 %	$4,090	7.6 %	$4,437	8.5 %	$4,763	7.3 %
Rest of State	3,589	3,917	9.1	4,292	9.6	4,752	10.7	5,169	8.8
Total State	3,518	3,876	10.2	4,221	8.9	4,639	9.9	5,050	8.9
III. Total Debt Service per TAPU for Expense									
New York City	$157	$135	-13.9 %	$134	-1.0 %	$127	-4.8 %	$117	-8.1 %
Rest of State	240	243	1.6	247	1.3	257	4.1	281	9.6
Total State	211	205	-2.7	206	0.7	210	1.8	222	5.7
IV. Total State Payments per TAPU for Expense									
New York City	$1,639	$1,790	9.2 %	$2,025	13.1 %	$2,259	11.5 %	$2,498	10.6 %
Rest of State	1,888	2,092	10.8	2,328	11.3	2,616	12.4	2,870	9.7
Total State	1,801	1,985	10.2	2,220	11.8	2,488	12.1	2,736	10.0
V. Tax Revenue per TAPU for Expense									
New York City	$2,181	$2,491	14.2 %	$2,589	3.9 %	$2,751	6.2 %	$2,842	3.3 %
Rest of State	2,268	2,472	9.0	2,696	9.0	2,954	9.6	3,257	10.2
Total State	2,237	2,479	10.8	2,658	7.2	2,881	8.4	3,107	7.9
VI. Income per Total Wealth Pupil Units, in thousands									
New York City	$54.0	$57.6	6.6 %	$63.6	10.4 %	$70.4	10.7 %	$77.6	10.1 %
Rest of State	50.4	54.7	8.5	60.3	10.2	67.1	11.4	74.6	11.0
Total State	51.7	55.7	7.8	61.5	10.3	68.3	11.2	75.6	10.7
VII. Full Valuation of Taxable Real Property per Total Wealth Pupil Units, in thousands									
New York City	$93.7	$100.7	7.5 %	$120.8	19.9 %	$144.7	19.8 %	$180.1	24.4 %
Rest of State	104.1	112.2	7.7	131.4	17.1	151.4	15.2	188.5	24.5
Total State	100.5	108.1	7.6	127.6	18.0	149.0	16.8	185.5	24.5

Table 15

AVERAGE PER PUPIL EXPENDITURES, STATE AID, TAX REVENUE, TAX RATES ON FULL VALUATION AND FULL VALUATION PER PUPIL (WADA)

NEW YORK STATE SCHOOL DISTRICTS, 1984-85 TO 1988-89

	1984-85	1985-86	Prcnt Chng	1986-87	Prcnt Chng	1987-88	Prcnt Chng	1988-89	Prcnt Chng
I. Total General and Special Aid Fund Expenditures per Enrolled Student									
New York City	$4,801	$5,324	10.9 %	$5,585	4.9 %	$6,074	8.8 %	$6,549	7.8 %
Rest of State	5,161	5,674	9.9	6,190	9.1	6,840	10.5	7,573	10.7
Total State	5,034	5,549	10.2	5,972	7.6	6,562	9.9	7,199	9.7
II. Approved Operating Expenditures per Enrolled Student									
New York City	$3,904	$4,382	12.2 %	$4,685	6.9 %	$5,081	8.5 %	$5,479	7.8 %
Rest of State	4,163	4,563	9.6	5,011	9.8	5,512	10.0	6,049	9.7
Total State	4,072	4,498	10.5	4,894	8.8	5,356	9.4	5,841	9.1
III. Total Debt Service per Enrolled Student									
New York City	$181	$156	-13.8 %	$153	-1.6 %	$146	-4.9 %	$135	-7.7 %
Rest of State	278	283	2.0	288	1.5	298	3.4	329	10.6
Total State	244	238	-2.4	239	0.6	243	1.4	258	6.4
IV. Total State Payments per Enrolled Student									
New York City	$1,889	$2,063	9.2 %	$2,320	12.4 %	$2,587	11.5 %	$2,874	11.1 %
Rest of State	2,190	2,437	11.3	2,717	11.5	3,035	11.7	3,359	10.7
Total State	2,084	2,303	10.5	2,574	11.7	2,872	11.6	3,182	10.8
V. Tax Revenue per Enrolled Student									
New York City	$2,513	$2,871	14.2 %	$2,965	3.3 %	$3,150	6.2 %	$3,270	3.8 %
Rest of State	2,631	2,880	9.5	3,147	9.3	3,427	8.9	3,811	11.2
Total State	2,590	2,877	11.1	3,081	7.1	3,327	8.0	3,614	8.6
VI. Tax Rate per $1,000 Full Valuation									
New York City	$23.32	$24.75	6.1 %	$21.49	-13.1 %	$19.06	-11.3 %	$15.86	-16.8 %
Rest of State	21.89	22.15	1.2	20.74	-6.4	19.63	-5.3	17.38	-11.4
Total State	22.36	23.01	2.9	20.99	-8.8	19.43	-7.4	16.85	-13.3
VII. Full Valuation of Taxable Real Property per Weighted Average Daily Attendance (WADA), in thousands									
New York City	$111.6	$120.6	8.0 %	$144.4	19.8 %	$172.5	19.4 %	$221.2	28.2 %
Rest of State	115.4	125.6	8.8	146.5	16.6	168.8	15.2	214.0	26.8
Total State	114.2	123.9	8.5	145.8	17.7	170.0	16.6	216.5	27.3

these pupil count definitions are consistent from year to year except for 1988-89 WADA, valid longitudinal comparisons can be made. Table 15 demonstrates trends very similar to Table 14 in terms of the percent changes from 1984-85 to 1988-89.

Both New York City and Rest of State showed increased total general and special aid fund expenditures per enrolled pupil each year. Similarly, approved operating expenditures per pupil continue to increase each year.

Debt service per pupil followed the same trend as total debt service. The trend for total State aid per pupil generally followed the same pattern as for total State aid. Full value per pupil and tax revenue per pupil trends were consistent with changes in gross figures reported in Table 13. It is noteworthy, however, that New York City's full value per WADA moves from below the State average to above, while its full value per TWPU, shown on Table 14, remains below the State average.

Since 1984-85, tax revenues for the total State have increased; however, recent large increases in full value, as noted before, have resulted in tax rate declines in the 1986-87, 1987-88 and 1988-89 school years.

GLOSSARY

I. Pupil Data Definitions

Adjusted Average Daily Attendance: Adjusted Average Daily Attendance is the same as Average Daily Attendance (ADA) except half-day kindergarten ADA is weighted at .50 and is an average for the school year. Unadjusted Average Daily Attendance is the unweighted ADA for the school year.

Average Daily Attendance: Average Daily Attendance (ADA) is the average number of pupils present on each regular school day in a given period, an average determined by dividing the total number of attendance days of all pupils by the number of days school was in session. ADA for a group of classes or schools in session for varying numbers of days is obtained by adding together the ADA for each group. In addition, adjustments are made for the adverse effects of religious holidays on attendance. Equivalent secondary attendance of students under 21 years of age who are not on a regular day school register is added to adjusted ADA in calculating TAPU and TWPU beginning in school year 1984-85. For students 21 years of age and older, refer to the definition of Employment Preparation Education Aid.

Enrollment: The total number of students entered on the roll as of the date in the fall on which data for the Basic Educational Data System are collected for the current year.

Evening School ADA: Evening School ADA was the ADA generated by half-day equivalent attendance in an approved program during the evening hours in school years prior to 1984-85 by individuals who were sixteen years of age or older. Such programs were approved by the Commissioner and lead to a high school diploma or its equivalent. The additional weighting for evening school pupils of .50 was in effect through 1984-85. (See the Average Daily attendance definition above for attendance not on a regular day school register.)

Pupils with Handicapping Conditions: Pupils resident of the district and attending special class in public schools and BOCES with weightings assigned as follows: pupils attending special class 60 percent of the school day at 1.7 additional; pupils in special class 20 percent per week at .9 additional; and pupils in special class two periods per week at .13 additional. Beginning with school year 1988-89 (aid year), pupils receiving direct and indirect consultant teacher services are assigned an additional .8 weighting.

Pupils with Special Educational Needs: The ADA of Pupils with Special Educational Needs (PSEN) is determined by multiplying the composite percentage of pupils scoring below minimum competence on the third and sixth grade reading and mathematics Pupil Evaluation Program tests by the district's combined adjusted ADA to produce the number of pupils for weighting. Prior to 1978-79, the average was based on the 1971 and 1972 sixth grade reading and mathematics tests. From 1978-79 through 1983-84, the average was based on the 1974 and 1975 third and sixth grade reading and mathematics tests. Beginning in school year 1984-85, the average was based on tests administered in 1977, 1978, 1979 and 1980. Beginning in school year 1986-87, the average was based on tests administered in the Spring of 1983 and 1984. Beginning in school year 1988-89, the average was based on tests administered in the Spring of 1985 and 1986. The weighting for eligible pupils is .25 pupil units.

Resident Weighted Average Daily Attendance: Resident Weighted Average Daily Attendance (RWADA) is calculated by subtracting the WADA of nonresident pupils attending public school in the district from the district's WADA and adding the WADA of pupils resident in the district but attending full time a school operated by a Board of Cooperative Educational Services or a county vocational education and extension board, or another public school.

Secondary School Pupil Weighting: Secondary school ADA not otherwise weighted are eligible for an additional weight of .25. Secondary PSEN ADA (pupils with special educational needs) were eligible for an additional weight of .15 beginning in 1978-79 and a weighting of .25 beginning in 1980-81. Beginning in school year 1988-89 (aid year), Big Five occupational education pupils were no longer excluded from the additional .25 weighting for secondary.

Summer School ADA: Summer School ADA is the ADA of pupils attending approved programs of instruction operated by the district during the months of July and August of the base year in accordance with the Commissioner's Regulations. The summer school weight is .12.

Total Aidable Pupil Units (TAPU): Total Aidable Pupil Units (TAPU) is the measure on which formula aid is computed. It includes combined adjusted Average Daily Attendance (weighted for half-day kindergarten), aidable pupils with special educational needs, aidable pupils with handicapping conditions (this weighting has been excluded since 1980-81), aidable summer school pupils, dual enrollment pupils, and additional pupils weighted for secondary school. Aidable evening school pupils were included in TAPU through the 1984-85 school year.

Total Aidable Pupil Units for Expense: Total Aidable Pupil Units for Expense (TAPU for Expense) is used to compute the approved operating expense per pupil. This is the same definition as TAPU except it includes weightings for pupils with handicapping conditions.

Total Wealth Pupil Units (TWPU): Total Wealth Pupil Units (TWPU) are based upon the adjusted average daily attendance of pupils resident in the district plus weightings for pupils with special educational needs, pupils with handicapping conditions and secondary school pupils.

Weighted Average Daily Attendance: Weighted Average Daily Attendance (WADA) is determined by applying the following weightings to the average daily attendance: half-day kindergarten, .50; full day kindergarten and grades one through six, 1.00; grades seven through twelve, 1.25. Beginning in school year 1990-91 (1988-89 data), the selection of best attendance periods was eliminated.

II. Pupil Units to Determine Expenditures Per Pupil

Pupil units used to compute expenditures per pupil have changed over the last decade.

Use of WADA Prior to 1974-75: Prior to school year 1974-75 expenditure per pupil was based on Weighted Average Daily Attendance (WADA) computed using full-time attendance in the best 4 of 8 or 5 of 10 attendance periods with half-day kindergarten weighted at .5 and secondary pupils at an additional .25.

TAPU Definitions from 1974-75 Through 1979-80: From 1974-75 to 1977-78, the pupil count was Total Aidable Pupil Units (TAPU) based on full year attendance plus half-day kindergarten weighted at .5; pupils with special educational needs (PSEN) at an additional .25; summer school pupils at an additional .12; evening school at an additional .50; pupils with handicapping conditions weighted at an additional 1.0; and secondary pupils not weighted as PSEN or handicapped pupils at an additional .25. Pupils with special educational needs are determined based on third and sixth grade math and reading PEP tests. (See definition in Glossary section I for year of test.)

In school years 1978-79 and 1979-80, pupil counts were based on TAPU except secondary school PSEN pupils which had not previously received the secondary weighting including the PSEN, received an additional .15 secondary weighting. The PSEN weightings were based on 1974 and 1975 third and sixth grade math and reading PEP tests.

The 1980-81 school year was the first year of the new and separate formula for providing State aid for pupils with handicapping conditions. Therefore, TAPU for payment of operating aid in school year 1980-81 did not contain a weighting for pupils with handicapping conditions while the newly defined TAPU for Expense equaled TAPU plus the new handicapped weightings. Secondary school PSEN pupils received the PSEN weighting plus an additional .25 for secondary attendance.

Beginning in school year 1988-89, TAPU for payment was computed with occupational education pupils in Big 5 city school districts eligible for .25 secondary weighting.

TAPU For Expense: Used since 1980-81 for measuring expense per pupil, a district's TAPU for Expense equals the sum of TAPU for payment of operating aid (which includes additional weightings as follows: PSEN at .25; secondary at .25; evening school at .5; summer school at .12); plus weighted pupils with handicapping conditions (60% of the day, an additional 1.7; 20% of the week, an additional .9; 2 periods per week, an additional .13). TAPU for Expense is a one year pupil count even though TAPU for payment of operating aid may be a two-year average.

For aid payable in 1984-85, TAPU and TAPU for Expense were computed based on PSEN weightings for third and sixth grade reading and mathematics PEP tests in the years 1977 through 1980.

For the 1984-85 school year, the additional .5 evening school weighting was applied to evening school pupils counted as contact hours/1,000. Thereafter, the evening school weighting was eliminated. Beginning with the 1984-85 school year, pupils under age 21 who were not on a regular day school register were counted as secondary pupils in the computation of ADA, based on contact hours/1,000. The contact hours of individuals 21 years old and over attending programs leading to a high school diploma or equivalency diploma would be aided based on the new Employment Preparation Education Aid.

Beginning with school year 1988-89 (aid year), pupils receiving direct and indirect consultant teacher services are assigned an additional .8 weighting.

PSEN weightings for school year 1986-87 and 1987-88 were based on third and sixth grade reading and mathematics PEP Test scores, averaged for the years 1982-83 and 1983-84. These scores were used to determine weightings to be included in TAPU and TAPU for Expense. Beginning in school year 1988-89, the average was based on tests administered in the Spring of 1985 and 1986. The weighting for eligible pupils is .25 additional pupil units.

III. Pupil Units to Compute District Wealth Per Pupil

The pupil units used to compute school district wealth prior to school year 1978-79 were based on Resident Weighted Average Daily Attendance (RWADA) computed based on the best 4 of 8 or 5 of 10 attendance periods of the district. For the 1990-91 aid year, all attendance periods are used for 1988-89 attendance. This pupil count is based upon resident pupils with half-day kindergarten pupils weighted at .5 and secondary pupils weighted at 1.25. The difference between RWADA and WADA is: RWADA is resident pupils attending public school and WADA is based on attendance of resident and nonresident pupils. RWADA continues to be used to calculate Building, Hardware, Vocational Educational Equipment and BOCES Aids.

In 1978-79, the pupil units used to compute wealth were Resident Total Aidable Pupil Units (RTAPU). This computation was like TAPU except that it was adjusted for residency by adding the full-time equivalent attendance of pupils residing in the district and attending other public schools, and subtracting such attendance for non resident pupils attending district schools. Pupil weightings included were as follows: half-day kindergarten at .5; secondary at .25; PSEN at .25; handicapped at 1.00; and, PSEN secondary at .15. The PSEN weightings were based on third and sixth grade reading and mathematics PEP test score averages for 1974-75 and 1975-76.

In school year 1979-80, the RTAPU was changed to Total Wealth Pupil Units (TWPU) by using the best 7 of 8 or 9 of 10 attendance periods. Pupil weightings used in calculating RTAPU were continued in the calculation of TWPU.

In school year 1980-81, TWPU was adjusted by changing the PSEN secondary weighting to .25. Beginning with school year 1981-82, TWPU was further changed by adjusting the weighting for pupils with handicapping conditions based on time in special class as follows: 60 percent of the school day, an additional 1.7; 20 percent of the school week, an additional .9; and, two periods per week, an additional .13. Pupils with handicapping conditions attending private schools were included and weighted at an additional 1.7. Beginning with school year 1988-89 (aid year), pupils receiving direct and indirect consultant teacher services are assigned an additional .8 weighting.

Beginning with school year 1984-85, PSEN weightings were based on third and sixth grade reading and mathematics PEP test scores averaged for the years 1977 through 1980. The definition of TWPU was also changed to include the equivalent secondary attendance of students under age 21 who are not on a regular day school register.

Beginning with the 1985-86 school year, TWPU was based on full year attendance.

For the 1986-87 and 1987-88 school years, PSEN weightings were based on third and sixth grade reading and mathematics PEP test scores, averaged for Spring 1983 and Spring 1984. These scores were used to determine weightings to be included in TWPU.

For the 1988-89 school year, PSEN weightings are based on third and sixth grade reading and mathematics PEP test scores, averaged for Spring 1985 and Spring 1986. These scores are used to determine weightings to be included in TWPU. Beginning with the 1988-89 school year, Big Five Occupational Education pupils are duplicated for secondary weighting.

IV. Other Definitions

Approved Operating Expenditures (AOE): Approved Operating Expenditures (AOE) are the operating expenditures for the day-to-day operation of the school. Not included are expenditures for building construction, transportation of pupils, some expenditures made to purchase services from a Board of Cooperative Educational Services or County Vocational Education and Extension Board, tuition payments to other districts, and expenditures for programs which do not conform to law or regulation. Money received as Federal aid revenue, proceeds of borrowing, and State aid for special programs are first deducted from total annual expenditures when approved operating expenditures are computed.

Contiguous SMSAs: Contain two adjacent SMSAs. (See Standard Metropolitan Statistical Areas and Appendix B).

Debt Service: Debt Service is a combination of principal and interest on approved building projects, transportation issues and other debt instruments.

Deciles: Deciles are composed of 10 percent of the major school districts in New York State or 69 school districts except for deciles 1, 3, 5, 7 and 8 which contain 70 districts each. The deciles exclude New York City. For example, decile 1 would contain the lowest 70 districts in a category; the value listed as the upper limit is the maximum value (10th percentile) for the group.

Employment Preparation Education (EPE) Aid: Pupils 21 years of age and older who have not received a high school diploma or a high school equivalency diploma and attend employment education programs leading to a high school diploma or high school equivalency are eligible for aid under Employment Preparation Education (EPE). Aid is provided on a current year basis and is calculated based on the statewide average per pupil expenditure and a full value aid ratio.

Federal Aid: All revenues received from the Federal Government directly or through the State Education Department in the Special Aid Fund and includes Job Training Partnership Act (JTPA) funds received in the General Fund.

Full Valuation of Taxable Real Property (FV): Total assessed valuation of property on the tax rolls within the district adjusted by the State equalization rate determined for such rolls. Data obtained from the NYS Division of Equalization and Assessment, through the Office of the State Comptroller.

Major School Districts: Major School Districts are school districts having eight or more teachers, exclusive of institutional (special act) school districts.

Minor School Districts: Minor School Districts are school districts with fewer than eight teachers, including those districts contracting 100 percent with other districts for the education of all their students.

Other Local Revenues: Other Local Revenues are any local funds other than real property taxes or non-property taxes such as a sales tax or utility tax, interest income, fees, tuition, etc.

Special Aid Fund: Since 1974-75, the total expenditures in this fund are for the majority of a school district's Federal funds for specific programs. It also includes certain State aid programs such as IPP and Categorical Reading, beginning with the 1987-88 school year.

Tax Revenue: Local revenues raised by tax for school purposes, including property and non-property tax revenues.

Small City Districts: Small Cities School Districts are fiscally independent school districts located entirely or partially within a city which had a population of less than 125,000. Prior to 1986-87 these districts had tax limits of 1.25 percent, 1.50 percent, 1.75 percent, or 2.00 percent of the five-year average Full Value. A Constitutional Amendment enacted in 1985 eliminated, as of the 1986-87 school year, the tax limits for school districts in cities with less than 125,000 population.

Standard Metropolitan Statistical Area (SMSA): Has one or more central counties containing the area's main population concentration: an urbanized area with at least 50,000 inhabitants. An SMSA may also include outlying counties which have close economic and social relationships with the central counties. The outlying counties must have a specified level of commuting to the central counties and must also meet certain standards regarding metropolitan character, such as population density, urban population and population growth. The SMSA's are designated and defined by the Office of Management and Budget. (Material obtained from "Number of Inhabitants" United States Summary, U.S. Dept. of Commerce, Bureau of the Census, June 1983 page A-4.)

Tax Rate: The tax revenue divided by the full valuation of real property, expressed as a rate per $1,000 of full valuation.

Total General and Special Aid Fund Expenditures: These are the expenditures and transfers for the total school program from a district's Total General Fund and Special Aid Fund plus Capital Fund and Repair Reserve Expenditures approved as operating expenditures.

Total General Fund Expenditures (TGFE): Total General Fund Expenditures (TGFE) are the expenditures and transfers for the school district program from the General Fund and excludes other funds.

Total Personal Income: The adjusted gross personal income, including results from the income verification process, as reported by the Department of Taxation and Finance.

Total State Aid: The sum total of all State aid paid to school districts pursuant to State Education Law, principally Sections 3602, 1950, and 701, and to related portions of the unconsolidated laws and reported on the Annual Financial Report (ST-3) by school districts.

Wealth: School district wealth is determined by Full Value and/or Income/TWPU. Relative wealth can be calculated by dividing district Full Value per TWPU by the State average and Income per TWPU by the State average. Wealth for computing Building, BOCES, Hardware and Vocation Education Equipment Aids is based on Full Value per RWADA.

APPENDIX A

STATE AID PAYMENTS COMPARED TO TOTAL EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS 1940-41 TO 1967-68

School Year	Total State Aid	Total Expenditures	Percent From State Aid
1940-41	$ 121,563,209	$ 357,923,285	34.0%
1941-42	118,765,954	356,183,375	33.3
1942-43	117,769,828	348,833,575	33.8
1943-44	111,813,743	347,016,624	32.2
1944-45	110,877,648	352,480,890	31.5
1945-46	120,916,352	378,143,894	32.0
1946-47	137,329,874	425,614,877	32.3
1947-48	154,718,759	477,887,493	32.4
1948-49	180,313,480	528,719,498	34.1
1949-50	239,305,992	563,376,271	42.5
1950-51	249,978,815	616,183,761	40.6
1951-52	271,893,281	686,883,519	39.6
1952-53	283,792,717	754,721,654	37.6
1953-54	300,616,864	821,271,032	36.6
1954-55	342,111,458	925,362,728	37.0
1955-56	374,038,629	1,031,370,877	36.3
1956-57	464,965,442	1,187,779,753	39.1
1957-58	514,202,919	1,328,651,873	38.7
1958-59	593,554,985	1,459,752,597	40.7
1959-60	636,233,653	1,596,411,569	39.9
1960-61	747,807,022	1,750,175,348	42.7
1961-62	800,834,961	1,915,199,813	41.8
1962-63	953,579,515	2,146,273,214	44.4
1963-64	1,016,065,918	2,333,788,895	43.5
1964-65	1,078,501,941	2,538,791,834	42.5
1965-66	1,272,117,831	2,799,355,786	45.4
1966-67	1,461,332,593	3,285,027,751	44.5
1967-68	1,638,346,054[a]	3,622,486,588	45.2

[a] Includes an additional one-half year's payment of $51,857,477 to New York City for aid on a five-borough basis.

NOTE: Expenditures made from the Federal Aid fund are included in total expenditures from 1965-66 to 1967-68. State aid figures revised to exclude School Lunch and Breakfast aid since 1964-65 when the School Lunch expenditures and revenues were established as a separate fund.

SOURCE: Table 1, "State Aid to New York State School Districts, 1965-66," January 1967. School years 1963-64 through 1966-67 have been updated.

APPENDIX B

COUNTIES BY CONTIGUOUS STANDARD METROPOLITAN STATISTICAL AREAS (SMSAs)

Albany-Glens Falls

Albany
Greene
Montgomery
Rensselaer
Saratoga
Schenectady
Warren
Washington

Binghamton-Elmira

Broome
Chemung
Tioga

Poughkeepsie-Newburgh

Dutchess
Orange

Buffalo-Rochester

Erie
Livingston
Monroe
Niagara
Ontario
Orleans
Wayne

Long Island-NYC-Westchester

New York City
Nassau
Putnam
Rockland
Suffolk
Westchester

Utica-Rome-Syracuse

Herkimer
Madison
Oneida
Onondaga
Oswego

Non-SMSA

Allegany
Cattaraugus
Cayuga
Chautauqua
Chenango
Clinton
Columbia
Cortland
Delaware
Essex
Franklin
Fulton
Genesee
Hamilton
Jefferson
Lewis
Otsego
St. Lawrence
Schoharie
Schuyler
Seneca
Steuben
Sullivan
Tompkins
Ulster
Wyoming
Yates

NOTE: School Districts are assigned to counties based on the location of the district's central office.